### Bethel Local School District Miami County

Schedule of Receipts and Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2022

FEDERAL GRANTOR	Federal Al N	Pass Through Entity Identifying	Federal	Passed Through to	Total Federal
Program / Cluster Title	Number	Number	Receipts	Subrecipients	Expenditures
U.S. DEPARTMENT OF EDUCATION					
Title I-A FY2021	84.010A	572-9221	\$ 11,700.16	· \$	\$ 3,388.66
Title I-A FY2022	84.010A	572-9222		ج	\$ 61,420.43
Expanding Opportunities Grant	84.010A	572-9322	\$ 2,041.39		\$ 2,041.39
IDEA FY2021	84.027A	516-9221	\$ 29,298.06	· &	\$ 29,298.06
IDEA FY2022	84.027A	516-9222	\$ 183,264.64	۰	\$ 183,264.64
National School Lunch Program	10.555	0000-900	\$ 769,869.97		\$ 503,113.79
National School Lunch Program - Supply Chain	10.555	0000-900	\$ 33,611.72	٠	\$ 33,611.72
US Department of Agriculture - P-EBT Program	10.649	0000-900	\$ 614.00		\$ 614.00
Limited English Proficiency (LEP) FY2021	84.365A	551-9221	\$ 207.77	· &	\$ 207.77
Limited English Proficiency (LEP) FY2022	84.365A	551-9222	\$ 15,724.36	٠ <del>ده</del>	\$ 15,774.36
ESSERI	84.425D	507-9221	\$ 42.12	· &	\$ 42.12
ESSER II	84.425D	507-9321	ج	· &	· &
ESSER - ARP	84.425U	507-9422	\$ 323,442.69	· &	\$ 323,442.69
ARP - IDEA	84.027X	516-9322	\$ 49,653.77		\$ 52,789.50
Title II-A FY2021	84.367A	590-9221		· &	
Title II-A FY2022	84.367A	590-9222			
Title IV-A FY 2022	84.424A	584-9222			
Total U.S. Department of Education			\$ 1,513,384.50	٠ <del>ده</del>	\$ 1,241,502.55
U.S. DEPARTMENT OF EDUCATION Miami County Education Service Center					
Early Childhood Education (Preschool)	84.173	587-9921	· •	\$ 4,515.20	· <del>•</del>
Total U.S. Department of EDUCATION				\$ 4,515.20	- ↔
INSTITUTE OF MUSEUM AND LIBRARY SERVICES LIBRARY SERVICES AND TECHNOLOGY ACT					
Library Services and Technology - CARES ACT	45.310	599-9021	₩		\$ 220.57
Library Services and Technology - CARES ACT	45.310	599-9022	٠ <del>9</del>		\$ 367.35
${ m B}$ Total INSTITUTE OF MUSEUM AND LIBRARY SERVICES			· \$	٠ <del>د</del>	\$ 587.92
$\Xi$ Total Federal Financial Assistance			\$ 1,513,384.50	\$ 4,515.20	\$ 1,242,090.47
The accompanying notes are an integral part of this schedule.					

# BETHEL LOCAL SCHOOLS

MAY 2022

FEDERAL PROGRAM UPDATE

Tina K. Hageman - Treasurer/CFO

### Purpose & Objective

- ► Engage local Board of Education and Community
- ► Long range planning
- Discussions on federal grants available to district
- How can grants affect the district's finances?
- ► Five Year Forecast
- Auditing Requirements
- ► Single Audit or Not??
- Spending and Procurement Requirements

# Federal Grants - Fiscal Year 2022



- ► Food Service Fund 006
- ESSER ARP Fund 507 Special Cost Center 9422 (507-9422)
- IDEA Title VI-B Fund 516 Special Cost Center 9222 (516-9222)
- IDEA ARP Fund 516 Special Cost Center 9322 (516-9322)
- Limited English Proficiency Fund 551 Special Cost Center 9222 (551-9222)
- Title I-A Fund 572 Special Cost Center 9222 (572-9222)
- Expanding Opportunities Grant -Fund 572 Special Cost Center 9322 (572-9322)
- Title IV-A Fund 584 Special Cost Center 9222 (584-9222)
- Title IV-A ARP Fund 584 Special Cost Center 9322 (584-9322)
- Title II-A Fund 590 Special Cost Center 9222 (590-9222) ▲ BOE 404

# Federal Program Procurement

- Micro-purchases purchase of supplies and/or services which does not exceed
- Small purchases purchases between \$10,001 \$250,000 must have multiple quotes from an adequate number of suppliers



> Sealed Bids - Product and/or services over \$250,000 or construction exceed \$50,000

Proposals - Fixed Price or cost reimbursement type contract is awarded.

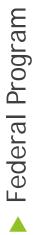
Emergency / Awarding Agency authorizes / Competition is inadequate Noncompetitive Procurement - Single Source / Micro-purchase /

Noncompetitive Purchase - ESC - ODE can authorize ESC is eligible



## Food Service - Fund 006





Funded by USDA Food and Nutrition Service (US Department of Agriculture)

All student meals eligible for reimbursement during the 2020-21 and 2021-22 school years ► At this time (May 2022) full reimbursement will not continue for 2022-23 school year.

Must follow federal procurement guidelines (District Policy 6325)

► EPC Contract

► All vendors place formal bids

Local Vendors

► Must obtain multiple quotes

### 507 - 9422 ESSER - ARP

- Elementary and Secondary School Emergency Relief -American Rescue Plan
- Round three of COVID related funds
- District Plan
- Bethel Local Schools has been awarded over \$461,000 and should have a board approved plan in place for spending.
- Purchased Chromebooks for students and laptops for teachers to continue the district's 1 to 1 initiative - continuity of services
- as all employees have been working additional hours such as sacrificing Employee stipends for additional work needed to continuity of services planning periods.
- Can be used for construction but must adhere to Federal Procurement requirements, prevailing wages (Davis Bacon), and must be related to prevention of the spread of COVID
- ▶ Must spend before September 30, 2024
- Discussions are on-going to extend spend requirement to December 30, 2024





American Rescue Plan - IDEA (516-9322)

Award - \$79,822.06

Currently using for new special education position for the 2021-22 school year - salaries and benefits.

Grant awarded in October 2021 so will have carryover into the 2022-23 school year.

Title I-A (572-9222)

► Award - \$83,923.54

Combined with Title II-A - (590-9222) to cover two teacher salaries

Benefits paid with general fund

- ► IDEA 516-9222 (\$316,378.61)
- Special Education Grant
- To provide services for students identified with special needs
- Currently used to cover cost of services with ESC employees
- Psychologists and Intervention Specialists
- ► Title III Limited English 551-9222 (\$30,948.39)
- English Learners Grant
- ► Purchase ELL Services ESC
- ► Instructional Supplies and Supplies for Parent/Community Engagement

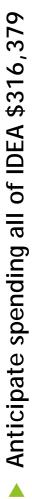




- Grant to be used for HS class related to expanding experience/education in new areas
- Currently used to expand robotics program
- ► Purchase of additional supplies and to cover costs to attend competitions.
- Title IV-A 584-9222 (\$10,000)
- Early Childhood Education Grant
- ► Being used to offset costs for SRO Services
- ARP Title IV-A 584-9322 (\$5,905.84)
- Early Childhood Education Grant -ARP
- Being used to offset Preschool Transportation Costs
- Salaries and Benefits







► Anticipate spending all of Title IV-A \$10,000

Anticipate spending ESSER -ARP - \$325,000

Anticipate spending Title I-A and Title II-A - \$83,923.54

Add in anticipated spend on Food Service - \$325,000

► Single Audit Requirement - Spend of \$750,000 or more

► FY2021 Single Audit

► FY2022 Single Audit

Loss of these funds would shift costs to General Fund

► Limits district's ability to add staff needed for growth.

### **Questions?**



Treasurer Tina Hageman

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